

Negative Balance Employers CY 2008***
Ranked by % Employers Who Are Negative Balance

State	% Emp NB	Avg Amt NB	Rank	State	% Emp NB	Avg Amt NB	Rank
NM	70%	\$750	1	SC	14%	\$6,097	24
IA	67%	\$988	2	VT	13%	\$9,401	25
GA	58%	\$877	3	OH	12%	\$7,432	26
HI	49%	\$1,745	4	PA	12%	\$14,783	26
LA	42%	\$262	5	CA	11%	\$9,205	27
WI	40%	\$3,699	6	CT	10%	\$8,635	28
NV	39%	\$2,453	7	WV	8%	\$11,844	29
KS	38%	\$1,219	8	AR	7%	\$9,732	30
SD	37%	\$413	9	MN	7%	\$8,431	30
TN	36%	\$1,587	10	CO	6%	\$1,091	31
MT	32%	\$1,143	11	FL	5%	\$3,877	32
NE	30%	\$1,003	12	WY	5%	\$4,292	32
MO	29%	\$1,323	13	NY	4%	\$7,508	33
NJ	28%	\$6,616	14	IL	3%	\$26,743	34
AZ	26%	\$1,323	15	VA	3%	\$11,415	34
ID	22%	\$3,207	16	TX	2%	\$4,812	35
MI	21%	\$12,896	17	WA	2%	\$3,642	35
RI	21%	\$4,996	17	UT	1%	\$3,291	36
ND	20%	\$1,517	18	AK	NA	NA	
NH	20%	\$1,804	18	DC	NA	NA	
ME	19%	\$2,754	19	DE	NA	NA	
IN	18%	\$9,941	20	MD	NA	NA	
KY	17%	\$7,069	21	MS	NA	NA	
MA	16%	\$8,872	22	NC	NA	NA	
US	15%	\$204	23	OK	NA	NA	
AL	14%	\$6,784	23	PR	NA	NA	
OR	14%	\$4,636	24	VI	NA	NA	

* Percent of all employers with a negative balance.

**Average balance of negative balance employers.

*** Source USDOL- Estimates based upon state reports-not based upon individual employer reports.